

**REAL ESTATE RESTORATION AND RENTAL, INC.
710 WELLINGHAM DRIVE
DURHAM, NC 27713
(919) 656-8646**

May 11, 2011

U.S. Securities & Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549

**Re: Real Estate Restoration and Rental, Inc.
File No. 333-169928**

Dear Sir/Madam:

Request is hereby made for the acceleration of the effective date of our Registration Statement on Form S-1, File No. 333-169928, to 4:00 P.M. on Friday, May 13, 2011 or as soon as practicable thereafter.

The Company acknowledges that:

§ should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

§ the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

§ the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

REALS ESTATE RESTORATION AND RENTAL, INC.

By: /s/ Deborah Lovig
Deborah Lovig
President
Principal Executive Officer